EXPLANATION OF TO 100 thru 25/06

RELASS @ 10/6 9) 4 30/06 The 48/06 E SUPPORT FOR RECEASS

Nicor Gas	
2003 Budget • Operating and Maintenance Expense	

<b>Nicor</b> Gas 2003 Budget	<ul> <li>Operating and Maintenance Expense</li> </ul>		26-27	28-79	(Not required for 2003)	31 <i>-3</i> 2	33 <del>-</del> <i>3</i> 8	39 - 41	42-45	U5-48	
		20421/000_	Reclass #1	Reclass #2	Reclass #3	Reclass#4	_ Reclass#5	Reclass #6	Reclass #7	Reclass#8	
_	00	wells and 20 miles	Segregate Storage Budget	Segregate Measurement	Segregate Storage Tanks	Segregate Company Use	Reclass Gathering Lines	Reclass Storage	Reclass A&G Payroll	Misc Reclass From	Total After
TOTAL	PAYROLL + NOW PAYROLL	Original Budget	Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Training Costs	Other	Prime 922	Reclasses
Underground Operation	Storage Expense	Total									
prime81400	Operation Supervision and Engineering	0						273,000,00			273,000,00 1,391 <b>,757.51</b>
prime81401	"Allocation Prime"	1,391,757.51									1,391 <b>,757.51</b>
prime81500	Maps and Records	0									
prime81600	Wells Expense	324,496.00									324,496.00
prime81700	Lines Expense	22,800.00	(004.050.00)				51,734.53				74,534.53
prime81800	Compressor Station Expenses Compressor Station Fuel and Power	1,280,420.00	(684,953.30) 186,500.00								595,466.70
prime81900	Measuring and Regulating Station Expense	9,699,999.99 66,050.00	100,500.00			(4,520,200.00)					<b>5,366,299,99</b> 66,050.00
prime82000 prime82100	Purification Expenses	391.597.00	(400, 470,00)				45 500 40				
prime82200	Exploration and Development		(129,476.80)				15,508.42				277,628.62
prime82400	Other Expenses	0									
prime82600	Rents	15,000.00									15,000.00
phinoozooo	Total Operation	13,192,120.50	(627,930.10)			(4,520,200.00)	67242.95	273,000.00			8,384,233.35
-	- Total operation	10,102,120.00	10211001101		<del></del>	(1)		210,000.00			0,001,200.00
Maintenance											
prime83000	Maintenance Supervision and Engineering	8,000.00							144,025,94		152 025 94
prime83100	Maintenanceof Structures and Improvements	301.750.00							,		301,750.00
prime83200	Maintenanceof Reservoirs and Wells	486,290.00									486,290,00
prime83300	Maintenanceof Lines	543.799.00					(99,493,53)				444,305,47
prime83400	Maintenanceof Compressor Station Equip	0	498,453.30				. , ,				498,453,30
prime83500	Maintenanceof Measuringand Regulating Station Equip	0									
prime83600	Maintenanceof PurificationEquipment	0	129,476.80				32,250.58				161,727.38
prime83700	Maintenance of Other Equipment	102,300.00	207.000.40								102,300.00
	TotalMaintenance	1,442,139.00	627,930.10				(67,242.95)		144,025.94		2,146 <u>,852.09</u>
	Total Storage	14,634,259.50				(4,520,200.00)		273,000.00	144,025.94		10,531,085.44
Transmission	n Expenses										
Operation											
prime85000	Operation Supervision and Engineering	382,000.00						(273.000.00)			109,000.00
prime85001	"AllocationPrime"	466,362.77									466,362.77
prime85100	System Control and Load Dispatching	561,449.93									561,449.93
	Mains Expense	401.06100									401,061.00
prime85700	Measuring and Regulating Station Expenses	601,182.00									601,182.00
prime85900	Other Expenses	0						(			
	Total Operation	2,412,055.70						(273,000.00)			2,139,055.70
Maintenance											
prime86100	MaintenanceSupervision and Engineering	8,000.00							141,471.48		149,471.48
prime86200	Maintenance of Structures and Improvements	158,530.00									158,530.00
prime86300	Maintenance of Mains	717,384.00				<u> </u>	<u></u>				717,384.00
prime86500	Maintenanceof Measuringand Reg Station Equip	326,320.00									326,320.00
prime86700	Maintenanceof Other Equipment	7.200.00									7,200.00
	Total Maintenance	1,217,434.00							141,471.48		1,358,905.48
		-									
	Total Transmission	3,629,489.70						(273,000.00)	141,471.48		3,497,961.18

<b>Nicor</b> Gas 2003 Budget	- Operating and Maintenance Expense		Reclass #1 Segregate Storage Budget Buckets	Reclass #2 Segregate Measurement Budget Bucket	(Not required for 20031 Reclass #3 Segregate Storage Tanks Budget Bucket	Reclass#4 Segregate Company Use Gas	Reclass #5 Reclass #5 Gathering Lines Expense	Reclass #6 Reclass Storage Training Costs	Reclass#7 Reclass A&G Payroll Other	Reclass #8 Misc Reclass From Prime 922	Total After Reclasses
	_										
Distribution	Expenses										
Operation prime87000	Operation Current dates and Engineering	5.429.244.67									5.429,244.67
prime87000	OperationSupervisionand Engineering "Allocation Prime"	-, -,									
prime87002	"Allocation Prime"	3,834,975.93									3,834,975.93 3,410,370.25
prime87003	"Allocation Prime"	3,410,370.25 249,780.00									249.780.00
prime87100	Distribution Load Dispatching	25,580.00									25,580.00
prime87400	Mains and Services Expenses	13,405,674.96									13,405,674.96
prime87500	Measuringand Regulation Station Exp-General	13,403,574.96		81,789,48							81.789.48
prime87600	Measuringand Regulation Station Exp-Industrial	346,798.00		01,100.70							346,798.00
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	527,668,13									527,668.13
prime87800	Meter and House Regulator Expenses	2.977.676.00									2,977,676.00
prime87801	"Allocation Prime"	2,213,675.00									2,213,675.00
prime87803	"Allocation Prime"	590,170.00									590,170.00
prime87900	Customer InstallationsExpense	2,910,205.00									2,910,205.00
prime88000	Other Expenses	72.016.34									72 016 34
prime88100	Rents	466,399,92									466,399.92
	Total Operation	36,460,234.20		81,789.48							36,542,023.68
Maintenance		040 400 00									
prime88500	Maintenance Supervision and Engineering	646,100.00							465,811.58		1.111.911.58
prime88600	Maintenance of Structures and Improvements	0									
prime88700	Maintenance of Mains	3,959,874.00									3,959,874.00
prime88900	Maintenance of Measuring & Reg Station Equip-General Maintenance of Measuring & Reg Station Equip-Industrial	635,842.00									635,842.00
prime89000		658,99100									658,991.00
prime89200	Maintenanceof Measuring& Reg Station Equip-City Gate Cher	1,313,926.00		40.005.50							1,313,926.00
prime89300	Maintenance of Meters and House Regulators Total Maintenance	1,547,350.00		48,885.52					405 044 50		1,596,235.52 9,276,780.10
	rotarMaintenance	8,762,083.00		48,885.52					465,811.58		9,276,780.10
	Total Distribution	45,222,317.20		130,675.00		•	•		465,811.58	-	49,515,503.76
Customer Ar	counts Expense										
Operation	GOVERNMENT EXPONDS										
prime90100	Supervision	870,709.00									870,709.00
prime90200	Meter Reading Expenses	4.252.175.01									4,252,175.01
prime90300	Customer Records and Collection Expense	23,628,074,54									23,628,074.54
prime90400	Uncollectible Accounts	19.340.000.00									19.340,000.00
	Total Customer Accounts Expense	48,090,958.55									48,090,958.55
	<u> </u>					-					
	rvices and Informational Services										
Operation Property of the International Contract of the Internatio											
prime90900	Informational and Instructional Expenses	453,108.00									453,108.00
	Total Customer Services and Informational Services	453,108.00									453,108.00

NICOT Gas
2003 Budget • Operating and Maintenance Expens

<b>Nicor</b> Gas 2003 Budget	Operating and Maintenance Expense		Reclass#1	Reclass #2	(Not required for 2003) Reclass #3	Reclass#4	Reclass#5	Reclass#6	Reclass #7	Reclass #8	
			Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	Total
			Storage Budget	Measurement	Storage Tanks	Company Use	Gathering Lines	Storage	ABG Payroll	Reclass From	After
		,	Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Training Costs	Other	Prime 922	Reclasses
Sales Expens	ses										
Operation											
prime91100	Supervision	17,100.00									17,100,00
prime91200	Demonstrating and Selling Expenses	3,483,843,05									3,483,843.05
prime91300	AdvertisingExpenses	858,606.00									858,606.00
prime91400	Revenues from Merchandising. Jobbing, & Contract Work	(747,793.00)									(747,793.00)
prime91500	Costs and Expenses of Merchandising. Jobbing. & Contract Will	5,000.00									5,000.00
prime91600	Miscellaneous Sales Expenses	25.000.W									25,000.00
	Total Sales Ex enses	3,641,756.05									
	ve and General Expenses										
Operation											
prime92000	Administrative and General Salaries	3,584,151.00							33,613,325,29	2.027.200.00	39,224,676.29
prime92021	"Allocation Prime"	45.171.394.10							(45,171,394.10)		0.00
prim92100	Office Supplies and Expenses	0							13,877,154.32	5,813,800.00	19,690,954.32
prime92200	Administrative Expenses Transferred - Credit	2,359,200.00							(6,602,381,31)	(7,841,000,00)	(12,084,181,31)
prime92300	Outside Services Employed	3,609,658.00							3,531,986.80		7,141,644.80
prime92400	Property Insurance	1,136,953.50									1,136,953.50
prime92500	Injuries and Damages	7,926,781.07									7,926,781.07
prime92600	Employee Pension and Benefits	26,839,971.44				2 270 240 22					26,839,971,44
prime92700	Franchise Requirements	1,155.600.00				3,679,210.00					4,834,810.00
prime92800	Regulatory Commission Expenses	0									
prime92900	Duplicate Charges - Credit	1,300.00 288,800.00				(3,679,210.00)					(3,677,910.00)
prime93010 prime93020	General Advertising Expenses	2,819,803.00				3,679,210.00					288,800.00
prime93020 prime93100	MiscellaneousGeneral Expenses Rents	2,019,803.00				3,679,210.00					6,499,013.00
primessioo	Total Operation	94.893.612.11				3,679,210.00			(751,309.00)		97,821,513.11
Maintenance	,	34,033,0 [2.11				3,079,210.00			(751,309.00)		91,021,313.11
prime93200	Maintenanceof General Plant	3,734,500.36		(130,675.00)		840,990.00					
primesszoo	Total Maintenance	3,734,500.36		(130,675.00)		840,990.00		-			4,444,815,36 4,444,815,36
	i otal iviali iteriarice	3,7 34,500.38		(130,073.00)		940,930.00		L TOWNS CONTRACTOR			4,444,813.30
	Total General and Administrative Expenses	<b>98,628,1</b> 12.47		(130,675.00)		4,520,200.00			1(13)		102,266,328.47
	. Stat. Solicital and Hamiling active Experience	JU,UEU, 1 12.47		(100,010.00)		7,020,200,00		=			102,200,720,71
						•					
Total Operati	ing and Maintenance Expense	214,300,001.47							_ 00 -		214,300,001.47
. ota. opolati		,,									

214,300,001 47

NICOFGAS	
2003 Budget • Operating and Maintenance E	xpense

Nicor Gas 2003 Budget • Operating and Maintenance Expense	a service of the serv	Reclass #1	Reclass#2	(Not required for 2003) Reclass #3	Reclass #4	Reclass#5	Reclass #6	Reclass #7	Reclass #8	
• • • • •	A.	Segregate Storage Budget	Segregate	Segregate	Segregate	Reclass	Redass	Reclass	Misc Reclass From	Total After
PAYROLL	14	Buckets	Measurement Budget Bucket	Storage Tanks Budget Bucket	Company Use Gas	Gatheringtines Expense	Storage Training Costs	A&G Payroll Other	Prime 922	Reclasses
,	Original Budget	Buonoto	Daaget Daonet	Badgot Backet		2.1901100	Training Costs		1 11110 022	110010000
Underground Storage Expense Operation	Payroll									
prime81400 OperationSupervision and Engineering							217,854.00			217,854.00
prime81401 "Allocation Prime"	1,007.150.51						217,004.00			1.007,150.51
prime81500 Maps and Records										
prime81600 Wells Expense	277,648.00				<del></del>					277.648.00
prime81700 Lines Expense						39,360.45				39,360.45
prime81800 Compressor Station Expenses	596,316.00	(341,892.10)								254,423.90
prime81900 Compressor Station Fuel and Power										
prime82000 Measuring and Regulating Station Expense	42,000.00									42,000.00
prime82100 Purification Expenses	207,748.00	(90,397.08)				10,155.78				127,506.70
prime82200 Exploration and Development										
prime82400 Other Expenses										
prime82600 Rents										
Total Operation	2,130,862.51	(432289.18)				49,516.23	217,854.00			1,965,943.56
Maintenance								100 745 00		100 = 10 00
prime83000 Maintenance Supervision and Engineering	404 700 00							126,745.29		126,746.29
prime83100 Maintenance of Structures and Improvements	184,736.00									184,736.00
prime83200 Maintenance of Reservoirs and Wells	99.680.00					(00.570.45)				99,680.00 41,083.55
prime83300 Maintenance of Lines	107,660.00	244 802 40				(66,576.45)				
prime83400 Maintenance of Compressor Station Equip prime83500 Maintenance of Measuring and Regulating Station Equip		341,892.10								341,892.10
	1	90.397.08				17.060.22				407.457.00
prime83600 Maintenance of Purification Equipment prime83700 Maintenance of Other Equipment	5,152.00	90,397.08				17,060.22				107,457.30 <b>5,152.00</b>
Total Maintenance	397,228.00	432.289.18				(49,516.23)		126,746.29		906,747.24
Total Maintenance	331,220.00	432.209.10				(45,510.25)		120,140.23		500,141.24
Total Storage	2,528,090 51						217,854.00	a 746 29		2,872,690.80
								The State of the S	T of NETTER	
Transmission Expenses										
Operation										
prime85000 Operation Supervision and Engineering	316,900.00									99,046.00
prime85001 **Allocation Prime**	885,661.89									885,661.89
prime85100 System Control and Load Dispatching	513,402.93									513,402.93
prime85600 Mains Expense	322,707.00									322,707.00
prime85700 Measuring and Regulating Station Expenses	256,793.00									256,793.00
prime85900 Other Expenses										
Total Operation	2,295,464.82		·		<u>.</u>	<del></del>	(217,854.00)	<del>.</del> _	<u> </u>	2,077,610.82
Maintenance										
prime86100 Maintenance Supervisionand Engineering								124,498.31		124,498.31
prime86200 Maintenance of Structures and Improvements	65,320.00							124,430.01		65,320.00
prime86300 Maintenance of Mains	78,084.00									78,084.00
prime86500 Maintenance of Measuring and Reg Station Equip	231,920.00									231,920.00
prime86700 Maintenance of Other Equipment	1,200.00									1,200.00
Total Maintenance	376,524.00							124,498.31		501,022.31
i otal iviali iterialice	010,024.00							124,430.31		JU 1,UZZ.J I
Total Transmission	2,671,988.82						(217,854.00)	124,498.31		<b>2,578,633.1</b> 3
	2,0,1,000,00						,,===,00)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2,0,0,000

<b>Nicor</b> Gas 2003 Budget	-Operating and Maintenance Expense		Reclass #1	Reclass#2	(Not required for 2003) Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	****
			Segregate Storage Budget Buckets	Segregate Measurement Budget Bucket	Segregate Storage Tanks Budget Bucket	Segregate Company Use Gas	Reclass Gathering Lines Expense	Reclass Storage Training Costs	Reclass A&G Payroll Other	Misc Reclass From Prime 922	Total After Reclasses
Distribution I	xpenses	•									
Operation	0	1 100 107 11									
prime87000	Operation Supervision and Engineering	4,488,127.11									4.488,127.11
prime87001	"AllocationPrime"	7,380,112.06									7,380,112.06
prime87002	"Allocation Prime"	4.114,250.09									4,114,250.09
prime87003	**Allocation Prime*	994,992.00									994,992.00
prime87100	Distribution Load Dispatching Mains and Services Expenses	25,580.00									25,580.00
prime87400		7,603,169.55									7,603,169.55
	Weasuring and Regulation Station Exp-General	0.40.700.00		20,/41.59							56,741.59
prime87600	Measuring and Regulation Station Exp-Industrial	346,798.00								<del></del> . ,	346,798.00
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	308,887.13								·	308,887,13
prime87800	Meter and House Regulator Expenses	2,686,85100								_	2,686,85100
prime87801	"AllocationPrime*	1,144,879.00								_	1,144,879.00
prime87803	^*AllocationPrime"	0.000.004.00									
prime87900	Customer Installations Expense	3,636,664.00						— · · .—			3.636.664.00
prime88000	other Expenses	61,238.06									61,238.06
<u>prime88100</u>	Rents Total Operation	******									
	rotal Operation	32,791,548.00	·	56,741.59	<u> </u>					·	32,848,289.59
Mamtenance	Mat Arman A and A	201 700 00							100.00= 10		
prime88500	Maintenance Supervision and Engineering	334 722 00							409,925 40		744.647 40
prime88600	Ma~ntenance f Structures and Improvements	0.400.057.00									
prime88700	Maintenance of Mains	2,492,357 00									2,492,357 00
prime88900	Maintenance of Measuring & Reg Station Equip-General	473.457 00									473.457 <b>00</b>
prime89000	Maintenance of Measunng & Reg Station Equip-Industrial	815.793 00									815.793 00
prime89200	Maintenance of Measunng & Reg Station Equip-City Gate Chef	2,036,779 00									2,036,779 00
pnme89300	Maintenance of Meters and House Regulators	1775.339 00		33 914 41							1,809,253 41
	Total Maintenance	<b>7,928,447</b> 00		33,914 41					409,925 40		8,372,286 81
	Total <b>Distribution</b>	40,719,995 00		90.656 00					409,925 40		<b>41,220,576</b> 40
	counts Expense										
Operation											
prime90100	Supervision	679,048 00						_		_	679.048 00
prime90200	Meter Reading Expenses	<b>4,205,975</b> 01									4,205,975 01
prime90300	Customer Records and Collection Expense	12,830,304 03									<b>12,830,304</b> 03
prime90400	Uncollectible Accounts										
	Total Customer Accounts Expense	17,715,327.04					_				17.71 <b>5,327.04</b>
Customer Se	ervices and Informational Services										
prime90900	Informationaland Instructional Expenses										
<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	Total Customer Services and Informational Services					<del></del>		·		····	
				=======================================				<del></del>	· · · · · · · · · · · · · · · · · · ·		

	-Operating and Maintenance Expense	
Sales Expen	292	
Operation	<u></u>	
orime91100	Supervision	5,100.00
prime91200	Demonstrating and Selling Expenses	2,433,979.05
prime91300	Advertising Expenses	·
prime91400	Revenues from Merchandising, Jobbing. & Contract Work	364.421.00
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract Wi	5,000.00
prime91600	Miscellaneous Sales Expenses	
	Total Sales Expenses	2,808,500.05
orime92000	"Allocation Prime"	28,491,091.65
orime92000	Administrative and General Salaries	22 121 221 22
	Office Supplies and Expenses	20,431,031.03
	Administrative Expenses Fransferred - Credit	
orime92200	Administrative Expenses Transferred - Credit Outside Services Employed	
prime92200 prime92300	Outside Services Employed	
prime92100 prime92200 prime92300 prime92400 prime92500		612,334.51
prime92200 prime92300 prime92400	Outside Services Employed Property Insurance`	612,334.51 1,096,245.00
prime92200 prime92300 prime92400 prime92500 prime92600	Outside Services Employed Property Insurance` Injuries and Damages	
prime92200 prime92300 prime92400 prime92500 prime92600 prime92700	Outside Services Employed Property Insurance` Injuries and Damages Employee Pension and Benefits	
prime92200 prime92300 prime92400 prime92500 prime92600 prime92700 prime92800	Outside Services Employed Property Insurance Injuries and Damages Employee Pension and Benefits Franchise Requiremenk	
prime92200 prime92300 prime92400 prime92500 prime92600 prime92700 prime92800 prime92900	Outside Services Employed Property Insurance Injuries and Damages Employee Pension and Benefits Franchise Requiremenk Regulatory Commission Expenses	
prime92200 prime92300 prime92400 prime92500 prime92600 prime92700 prime92800 prime92900 prime93010	Outside Services Employed Property Insurance Injuries and Damages Employee Pension and Benefits Franchise Requiremenk Regulatory Commission Expenses Duplicate Charges - Credit	
prime92200 prime92300 prime92400 prime92500 prime92600 prime92700 prime92800 prime93010 prime93020	Outside Services Employed Property Insurance Injuries and Damages Employee Pension and Benefits Franchise Requiremenk Regulatory Commission Expenses Duplicate Charges - Credit General Advertising Expenses	1,096,245.00
prime92200 prime92300 prime92400 prime92500 prime92600 prime92700 prime92800 prime93010 prime93020	Outside Services Employed Property Insurance Injuries and Damages Employee Pension and Benefits Franchise Requiremenk Regulatory Commission Expenses Duplicate Charges - Credit General Advertising Expenses Miscellaneous General Expenses	1,096,245.00
prime92200 prime92300 prime92400 prime92500	Outside Services Employed Property Insurance Injuries and Damages Employee Pension and Benefits Franchise Requiremenk Regulatory Commission Expenses Duplicate Charges - Credit General Advertising Expenses Miscellaneous General Expenses Rents Total Operation	1,096,245.00 706,800.00
rime92200 nme92300 rime92400 rime92500 rime92600 rime92700 rime92900 rime93010 rime93020 rime93100	Outside Services Employed Property Insurance Injuries and Damages Employee Pension and Benefits Franchise Requiremenk Regulatory Commission Expenses Duplicate Charges - Credit General Advertising Expenses Miscellaneous General Expenses Rents Total Operation	1,096,245.00 706,800.00

97,541,458.58

Nicor Gas					(Not required						
2003 Budget	-Operating and Maintenance Expense				for 2003)						
•			Reclass#1	Reclass #2	Reclass#3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
		•	Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	Total
			Storage Budget	Measurement	Storage Tanks	Company Use	Gathering Lines	Storage	A&G Payroll	Reclass From	After
			Buckek	Budget Bucket	Budget Bucket	Gas	Expense	Training Costs	Other	Prime 922	Reclasses
Sales Exper	ses		Duckek	Duaget Ducket	Daaget Dacket	Oas	Expense	Training 003t3	Outer	T TITLE SZZ	Keciasacs
Operation											
prime91100	Supervision	5.100.00									5,100,00
prime91200	Demonstrating and Selling Expenses	2,433,979.05									2,433,979.05
prime91300	Advertising Expenses	_,,									,,-
prime91400	Revenues from Merchandising, Jobbing. & Contract Work	364.421.00									364,421.00
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract Wi	5,000.00									5,000.00
prime91600	Miscellaneous Sales Expenses	-1									
	Total Sales Expenses	2,808,500.05					_		_		2,808,500.05
	Total Galos Experiece	2,000,000.00				<del></del> _				<del></del>	2,000,000.00
Δdministrati	ve and General Expenses										
Operation	ve and deneral Expenses										
prime92000	Administrative and General Salaries								33.613.325.29		33,613,325,29
prime92021	"Allocation Prime"	28.491,091.65							(28.491,091.65)		30,010,020.20
prime92100	Office Supplies and Expenses	20,431,031.03							(20.40 1,03 1.03)		
prime92200	Administrative Expenses Transferred - Credit								(5,783,403.64)		(5,783,403.64)
prime92300	Outside Services Employed								(3,703,403.04)		(0,100,40 <u>0,041</u>
prime92400	Property Insurance										
prime92500	Injuries and Damages	612,334.51									612,334.51
prime92600	Employee Pension and Benefits	1,096,245.00									1,096,245.00
prime92700	Franchise Requiremenk	1,030,243.00									1,050,245.00
prime92800	Regulatory Commission Expenses										
prime92900	Duplicate Charges - Credit										
prime93010	General Advertising Expenses										
		700 000 00									
prime93020	Miscellaneous General Expenses	706,800.00								r rames	706,800.00
prime93100	Rents	22 222 171 12							(004 F		
Maintanana	Total Operation	30.906.471.16							(661 1 1 2)		30,245,301.16
Maintenance	Maintenance of General Plant	404 000 00		(90,656,00)							
prime93200		191,086.00									100,430.00
	Total Maintenance	191,086.00		(90,656.00)							100,430.00
	Total General and Administrative Expenses	31.097.557.16		(90,656.00)					(661,170,00)		30,345,731.16
	Total General and Administrative Expenses	31,155,150,16		(30,030.00)					(001,170.00)		30,345,731.16
Total Opera	ting and Maintenance Expense	97,541,458.58				-		<b>-</b> -			97,541,458.58
Total Opera	ung and maintenance Expense	37,541,400.00		<u>.</u>	<del></del>					-1-	9/,541,458.58
						•					

97,541,458.58

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Nicor Gas 2003 Budget -Operating and Maintenance Expense

_	Reclass #1	Reclass #2	(Not required for 2003) Reclass #3	Reclass #4	Reclass 15	Reclass#6	Reclass 17	Reclass #8	
	Segregate	Segregate	Segregate	Segregate	Reciass	Reclass	Reclass	Misc	Total
	Storage Budget	Measurement	Storage Tanks	Company Use	GatheringLines	Storage	A&G Payroll	Reclass From	After
	Buckets	Budget Bucket	Budget Bucket	Gas	Expense	TrainingCosts	Other	Prime 922	Reclasses

	•		Storage Budget	Measurement	Storage Tanks	Company Use	GatheringLines	Storage	A&G Payroll	Reclass From	After
ala.	)-PATROLL	-	Buckets	Budget Bucket	Budget Bucket	Gas	Expense	TrainingCosts	Other	Prime 922	Reclasses
NON	1- FIFIKOLL										
		Original Budget									
	Storage Expense	Non-Payroll									
Operation prime81400	Operation Supervision and Engineering							55,146.00		<del>,</del>	55,146.00
prime81401	**Allocation Prime **	384,607.00		<del></del>				33,140.00			384,607.00
		384,007.00									384,007.00
	Wells Expense	46,848.60									46,848.00
	Lines Expense	22,800.00									35,174.08
prime81800	Compressor Station Expenses	684,104.00	(343,061.20)					_			341,042.80
prime81900	Compressor Station Fuel and Power	9,699,999.99	186,500.00			(4,520,200.00)					5,366,299.99
prime82000	Measuring and Regulating Station Expense	24,050.00	100,000.00			(4,525,200.00)					24,050.00
prime82100	Purification Expenses	183,849.00	(39,079.72)		•		5,352.64				150,121.92
prime82200	Exploration and Development	100,010.00	(00,010.12)				0,002.01				
prime82400	Other Expenses				<del></del>			<del></del>			
	Rents	15.000.00									15,000.00
	Total Operation	11.061.257.99	(195,640,92)			(4.520.200.00)	17,726,72	55.146.00			6.418,289.79
		,55 .,=5 . 100	, <b>,</b>			(	. ,	22,			-,
Maintenance											
prime83000	Maintenance Supervision and Engineering	8,000.00							17,279.65		25,279.65
prime83100	Maintenance of Structures and Improvements	117.014.00									· 117,014.00
prime83200	Maintenance of Reservoirs and Wells	386,610.00						-			386.610.00
prime83300	Maintenance of Lines	436,139.00					(32,917.08)				403,221.92
prime83400	Maintenanceof Compressor Station Equip		156,561.20								156,561.20
prime83500	Maintenance of Measuring and Regulating Station Equip										
prime83600	Maintenance of Purification Equipment		39,079.72				15,190.36		· · · · · · · · · · · · · · · · · · ·		. 54.270.08
prime83700	Maintenance of Other Equipment	97,148.00									97,148.00
	Total Maintenance	1,044,911 00	195,640.92				(17,726.72)		17,279.65		1,240,104.85
	Total Storage	12,106.168.99				(4,520,200.00)		55,146.00	17,279.65		7,658,394.64
Tiii	- Even										
Transmission	n expenses										
Operation prime85000	Operation Supervision and Engineering	65.100 00									9.954 00
prime85001	**Allocation Prime**	(419.299 12)									(419,299 <b>12</b> )
prime85100	System Control and Load Dispatching	48.047 00									48.047 00
prime85600	Mains Expense	78.354 00									78,354 00
prime85700	Measuring and Regulation Expenses	344.389 00								-	344,389 00
prime85900	Other Expenses	344.369 00									344,309 00
princocco	Total Operation	116,590 88					•	(55,146 00)			61,444 88
		0,000 00					_	(00,1.000)			
Maintenance	1										=
prime86100	Maintenance Supervision and Engineering	8,000.00							16,973.17		24,973.17
prime86200	Maintenance of Structures and Improvements	93.210.00							10,010.11		93.210.00
prime86300	Maintenance of Mains	639,300.00									639,300.00
prime86500	Maintenance of Measuring and Reg Station Equip	94,400.00									94,400.00
prime86700	Maintenance of Other Equipment	6,000.00									6,000.00
2.111000700	Total Maintenance	840,910.00							16,973.17		<b>857,883.1</b> 7
	- State Hall Hall Hall Hall Hall Hall Hall Hal	0-10,010.00							10,0,0,17		991,1094111
	Total Transmission	957,500.88						(55,1146.00)	16,973.17		919,328.05

Nicer Gas 2003 Budget	-Operating and Maintenance Expense		Reclass #1 Segregate Storage Budget Buckets	Reclass #2 Segregate Measurement Budget Bucket	(Not required for 2003)  Reclass #3  Segregate Storage Tanks Budget Bucket	Reclass #4 Segregate Company Use	Reclass #5 Reclass Gathering Lines Expense	Reclass #6  Reclass Storage Training Costs	Reclass #7 Reclass A&G Payroll Other	Reclass #8 Misc Reclass From Prime 922	Total After <b>Reclasses</b>
Distribution E	Expenses		Duonote								
Operation											
prime87000	Operation Supervisionand Engineering "Allocation Prime"	941,117.56									941,117.56
prime87001	"Allocation Prime"	(3,545,136.13)									(3,545,136.13)
-prime87002	"Allocation Prime"	(703,879.84) (745,212.00)									(703,879.84)
prime87003	"Allocation Prime"	(/45,212.00)									(745,212.00)
prime87100 prime87400	Disbibution Load Dispatching  Mains and Services Expenses	5,802,505.41									5.802,505.41
prime87500		3,002,303.41									25,047.89
prime87600	Measuring and Regulation Station Exp-General			25,047.89							25,047.65
prime87700	Measuring and Regulation Station Exp-Indushial  Measuring and Regulation Station Exp-City Gate Check Station										218,781.00
	Measuring and Regulation Station Exp-City Gate Check Station  Meter and House Regulator Expenses	218,781.00									290,825.00
prime87801	"Allocation Prime"	290,825.00 1,068,796.00									1,068,796.00
prime87803	"AllocationPrime"	590,170.00									590,170.00
prime87900	Customer Installations Expense	(726,459.00)									(726,459.00)
prime88000	Other Expenses	10 778 28									10.778.28
prime88100	Rents	466,399.92									466,399.92
	Total Operation	3.668,686,20		25,047.89							3,693,734.09
	•										
Maintenance											
	Maintenance Supervision and Engineering	311,378.00							55,886.18		367,264.18
	Maintenance of Structures and Improvements										
	Maintenance of Mains	1,467,517.00									1,467,517.00
	Maintenance of Measuring & Reg Station Equip-General	162,385.00									162,385.00
	Maintenance of Measuring & Reg Station Equip-Industrial	(156,802.00)									(156.802.00)
	Maintenance of Measuring & Reg Station Equip-City Gate Che	(722,853.00)									(722,853.00)
prime89300	Maintenance of Meters and House Regulators  Total Maintenance	(227,989.00) 833,636.00		14,971.11							(213,017.89) 904,493.29
	Total Maintenance	833,636.00		14,971.11					55,886.18		904,493.29
	Total Distribution	4,502,322,20		40,019.00					55.886.18		4,598,227.38
	Total Distribution	4,302,322,20		40,013,00					33,000.10		4,000,221.00
Customer Acc	counts Expense										
Operation	South Expense										
	Supervision	191,661,00									191,661,00
	Meter Reading Expenses	46,200.00									46.200.00
prime90300	Customer Records and Collection Expense	10,797,770.51									10,797,770.51
prime90400	Uncollectible Accounts	19,340,000.00									19,340,000.00
	Total Customer Accounts Expense	30,375,631.51									30,375,631.51
	vices and Informational Services										
Operation	Information at and Instructional Events	452 400 62									450 400 00
	Informational and Instructional Expenses Total Customer Services and Informational Services	453,108.00 453.108.00									453,108.00 453,108.00

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Nicor Gas

Nicor Gas 2003 Budget • Operating and Maintenance Expense			<b>5</b>	(Not required for 2003)	<b>-</b>	<b>.</b>	D .1 #4	D. 1	Dealess #0	
		Reclass#1 Segregate Storage Budget Buckets	Reclass #2 Segregate Measurement Budget Bucket	Reclass k3 Segregate Storage Tanks Budget Bucket	Reclass #4 Segregate Company Use Gas	Reclass P5 Reclass Gathering Lines Expense	Reclass #6 Reclass Storage Training Cosk	Reclass #7 Reclass A&G Payroll Other	Reclass #8 Misc Reclass From Prime 922	Total After Reclasses
Sales Expenses Operation		Duckets	Budget Bucket	BaagerBacker	Gas	Ехрепас	Training Oosk	Outer	T THING SEE	- NCCIASSCS
prime91100 Supervision	12 000 00									1 0/10 88/1 00
prime91200 Demonstrating and Selling Expenses	1,049,864.00									1,049,864.00 858,606.00
prime91300 Advertising Expenses	858,606.00									
prime91400 Revenues from Merchandising. Jobbing. 8 Contract Work	(1.112,214.00)									(1.112.214.00)
prime91500 Costs and Expenses of Merchandising Jobbing 8 Contract We										1
prime91600 Miscellaneous Sales Expenses	25,000,00									8 <u>33,356.90</u>
Total Sales Expenses	25,000.00 833.256.00									20,000
Administrative and General Expenses										
Operation										
prime92000 Administrative and General Salaries	3,584,151.00								2.027.200.00	5611. <b>351</b> .00
prime92021 "Allocation Prime"	16,680,302.45							(13.877.454.32)	2,-2-,2	
prime92100 Office Supplies and Expenses								(10,000,002,110,	5.813.800.00	19.690.954.32
prime92200 Administrative Expenses Transferred- Credit	2,359,200.00							(818,977,67)	(7,841,000.00)	(6,300,777.57)
prime92300 Oukide Services Employed	3,609,658.00							3.531.986.80	() 14 : (1 <u>8 1 - 1</u>	7,148,644.89
prime92400 Property Insurance								-, ,		
prime92500 Injuriesand Damages	<b>1,336,958,58</b> 25,743,726.44									7,314,446 <u>.56</u>
prime92600 Employee Pension and Benefits										25,743,726.44
prime92700 Franchise Requirements	1,155,600.00				3,679,210,00					4,834,810.00
prime92800 Regulatory Commission Expenses										
prime92900 Duplicate Charges - Credit	1,300.00				(3,679,210.00	)				(3 <b>.888,590.00</b> )
prime93010 General Advertising Expenses	288.800.00				3,679,210.00	,				5,792,213.00
prime93020 Miscellaneous General Expenses	2113,003.00									
prime93100 Rents										
Total Operation	63,987,140.95				3,679,210.00			(90,139.00)		67,576,211.95
Maintenance										
prime93200 Maintenance of General Plant	3,543,414.36		(40,019.00)		<u>849,999.99</u>					<u>4,344,385.36</u>
Total Maintenance	3,543,414.36		(40,019.00)							
Total General and Administrative Expenses	67,530,555.31		(40,019.00)		4,520,200.00			(90,139.00)		71,920,597.31
Total Operating and Maintenance Expense	116,758,542.89							0		116,758,542,89
	110,130,342.09	<b>.</b>	<u>.</u>		<del></del>	<del></del>		U		1101100103230
	116,758,542.89							0		116,758,542.89

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Nicor Gas			49	three bolost	410
2003 Budget - Operating and Maintenance Expense	49-50	51-52	169	100.00	10.

2003 Budget - Operating and Maintenance Expense		49-50	51-52	101 De-5h	59 - 58	59-102	63-64	1-5-60	
_		Allocation #1	Allocation A2	Allocation 113	Allocation #4	Allocation #5	Allocation#6	Allocation 117	
	Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
TOTAL MARRIE + 10 1 MILROL.	After <b>Reclasses</b>	Supervision8	Supervision 8	Supervision 8	Net	Stores	supervision 8	Operations	
TOSAL PATROLL + NON PAYROLL	Reciasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Underaround Storage Expense									
Operation									
prime81400 Operation Supervision and Engineering	273,000.00								273,000.00
prime81401 'Allocation Prime"	1,391,757.51	(1.391.757.51)							
prime81500 Maps and Records		( ) , , ,							
prime81600 Wells Expense	324,496.00	254,134.92							578,630.92
prime81700 Lines Expense	74,534.53	36,046.52							110,581.05
prime81800 Compressor Station Expenses	595,466.70	232,841.03							828,307.73
prime81900 Compressor Station Fuel and Power	5,366,299.99								5.366,299.99
prime82000 Measuring and Regulating Station Expense	66,050.00	38,412.50							104,462.50
prime82100 PurificationExpenses	277,628.62	116,629,28							394,257.90
prime82200 Exploration and Development									
prime82400 Other Expenses									
prime82600 Rents	15,000.00 8,384,233,35	(712 602 06)							15,000.00
Total Operation	0,304,233.33	(713,693.26)			· · · · · · · · · · · · · · · · · · ·				7,670,540.09
Maintenance									
prime83000 Maintenance Supervision and Engineering	152,025,94								152,025.94
prime83100 Maintenance of Structures and Improvements	301,750.00	169,098.54							470,848.54
prime83200 Maintenance of Reservoirs and Wells	486,290,00	91,160.12							577,450.12
prime83300 Maintenanceof Lines	444,305.47	37,577.45							481.882.92
prime83400 Maintenanceof CompressorStation Equip	498,453.30	312,727.93							811.181.23
prime83500 Maintenance of Measuring and Regulating Station Equip									
prime83600 Maintenance of Purification Equipment	161,727.38	98,397.25							260,124.63
prime83700 Maintenance of Other Equipment	102,300.00	4,731.97							107,031.97
Total Maintenance	2,146,852.09	713,69326							2,860,545.35
Total Storage	10,531,085,44								10,531,085.44
-									
Transmission Expenses									
Operation									
prime85000 Operation Supervision and Engineering	109,000.00								109.000.00
prime85001 "Allocation Prime"	466,362.77		(466,362.77)						
prime85100 System Controland Load Dispatching	561,449.93		162,947.15						724,397.08
prime85600 Mains Expense	401,061.00		102,413.26						503.474.26
prime85700 Measuring and Regulating Station Expenses prime85900 Other Expenses	601,182.00		81,520.21						682,702.21
Total Operation	2,139.055.70		(119,482.15)						2,019,573.55
Total Operation	2,139.033.70		(113,402.13)						2,019,313.33
Maintenance									
prime86100 Maintenance Supervisionand Engineering	149.471 48								149,471.48
prime86200 Maintenance of Structures and Improvements	158,530.00		20,753.14						179,283.14
prime86300 Maintenance of Mains	717,384.00		24,763.87						742.147.87
prime86500 Maintenanceof Measuringand Reg Station Equip	326,320.00		73,592.05						399,912.05
prime86700 Maintenance of Other Equipment	7.200.00		373.09						7,573.09
Total Maintenance	1,358,905.48		11 <b>9,482.1</b> 5						1,478,387.63
Total Transmission	3,497,961,18								<b>3,497,961.1</b> 8

Nicor Gas 2003 Budget • Operating and Maintenance Expense

Ç		Total After Reclasses	Allocation #1 Allocate Storage Supe **sion 8 General	Allocation #2 Allocate Transmission Supervision 8 General	Allocation #3 Allocate Distribution Supervision 8 General	Allocation #4 Allocate Net Fleet	Allocation #5 Allocate Stores Handling Exp	Allocation #5 Allocate Operations Supervision 8 General	Allocation #7 Allocate Operations Materials	TOTAL
Distribution 6	Expens <u>es</u>									
prime87000	Operation Supervision and Engineering	5,429,244.67								5.429.244.67
prime87000	"Allocation Prime"	3,834,975.93			(3,834,975.93)					0.00
prime87002	"Allocation Prime"	3,410,370.25			(-1	(3,410,370.25)				
prime87003	**Allocation Prime**	240,700.00	_		_		(249,780.00)			-
prime87 100	Distribution Load Dispatching	25,580.00		<del></del>	6,135,96	4,433.49	(243,700.00)			36,149.45
prime87400	Mains and Services Expenses	13.405.674.96	-		1,818,929,10	1,281,276,09	58,498,48			16,564,378.63
prime87500	Measuring and Regulation Station Exp-General	81,789.48			13,422.41	9,549.04	00,100:10			104,760.93
prime87600	Measuring and Regulation Station Exp-Industrial	346,798.00			82,835.48	58,317.33				487,950,81
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	527,668.13		•	74,015.03	52,178.67	······································			653,861.83
prime87800	Meter and House Regulator Expenses	2,977,676.00	-	-	-			310,578.60	300,687.51	3,588,942.11
prime87801	**Allocation Prime**	2,213,675 00						(2.213.675.00)	· · · · · · · · · · · · · · · · · · ·	
prime87803	"Allocation Prime"	590,170.00					117,496.51	,	(707,666.51)	
prime87900	CustomerInstallationsExpense	2,910,205.00						420,376.88	406,979.00	3,737,560.88
prime88000	Other Expenses	72,016.34			14,572.91	10,231.11				96,820.36
prime88100	Rents	466,399.92								466,399.92
	Total Operation	36,542,023.68			(1,825,065,04)	(1,994,384.52)	(73,785.01)	(1,482,719.52)		31,166,069.59
Maintenance prime88500	Maintenance Supervision and Engineering	1,111,911.58								1.111.911.58
prime88600	Maintenance of Structures and Improvements									
prime88700	Maintenance of Mains	3,959,874.00			596,338.76	420,157.61	21,106.41			4.997.476.78
prime88900	Maintenance of Measuring 8 Reg Station Equip-General	635,842.00			113,131.79	79,802.66				828,776.45
prime89000	Maintenance of Measuring 8 Reg Station Equip-Industrial	658,991.00			195,200.27	137.437.92				991,629.19
prime89200	Maintenance of Measuring & Reg Station Equip-City Gate Che	1,313,926.00			487,425.44	1,052,099.23	52,678.60			2,906,129.27
prime89300	Maintenance of Meters and House Regulators	1,596,235.52			432,968.78	304,887.10				2,334,091.40
	Total Maintenance	9,276,780.10			1,825,065.04	1,994,384.52	73,785.01			13,170,014.67
	Total Distribution	45,818,803,78						(1,482,719.52)		44,336,084.26
Operation	counts Expense									
prime90100		870,708,00								97A,709,00
prime90200	Meter Reading Expenses	4,252,175.01								4,252,175.01
prime90300	Customer Records and Collection Expense	23,628,074.54						1,482,719.52		25.1 10,794.06
prime90400	Uncollectible Accounts	19.340.000.00								19,340,000.00
-	Total Customer Accounts Expense	48,090,958.55						1,482.71 9.52		49,573,678.07
Customer Se Operation	ervices and Informational Services									
prime90900	Informational and Instructional Expenses	453,108.00								453,108.00
	Total Customer Services and Informational Services	453,108.00								453,108.00

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Nicor Gas 2003 Budget -Operating and Maintenance Expense

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		Allocation #1	Allocation #2	Allocation#3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	
	Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
	After	Supervision 8	Supervision8	Supervision &	Net	Stores	Supervision 8	Operations	
	Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Sales Expenses Operation									
prime91100 Supervision	17,100.00								17,100.00
prime91200 Demonstrating and Selling Expenses	3,483,843.05								3,483,843.05
prime91300 AdvertisingExpenses	858 606 00								858,606,00
prime91400 Revenues from Merchandising, Jobbing, & Contract Work	(747.793.00)								(747,793.00)
prime91500 Costs and Expenses of Merchandising, Jobbing, & Contract We									5,000,00
prime91600 Miscellaneous Sales Expenses	25,000,00								25,000.00
Total Sales Expenses	3 541 756 05								3.641.756.05
								-	
Administrative and General Expenses									
Operation									
prime92000 Administrative and General Salaries	39,224,676.29								39,224,676.29
prime92021 "Allocation Prime"	0.00								0.00
prime92100 Office Supplies and Expenses	19,690,954.32								19,690,954.32
prime92200 Administrative Expenses Transferred - Credit	(12.084.181.31)								(12,084,181.31)
prime92300 Outside Services Employed	7,141,644.80								7,141,644.80
prime92400 Property Insurance	1,136,953.50							-	1,136,953.50
prime92500 Injuries and Damages	7,926,781.07								7,926,781.07
prime92600 Employee Pension and Benefits	26,839,971.44								26839.971.44
prime92700 Franchise Requirements	4,834,810.00								4,834,810.00
prime92800 Regulatory Commission Expenses									
prime92900 Duplicate Charges - Credit	(3,677,910.00)								(3,677,910.00)
prime93010 General Advertising Expenses	288,800.00								288.800.00
prime93020 MiscellaneousGeneral Expenses	6,499,013.00								6.499.013.00
prime93100 Rents									
Total <b>O</b> Peration	97,821,513.11	•	-	-	-				97,821,513.11
Maintenance									
prime93200 Maintenanceof General Plant	4,444,815.36								4,444,815.36
Total Maintenance	4,444,815.36								4,444,815.36
	.,,								.,,.,.,.,
Total General and Administrative Expenses	102,266,328.47								102266928.47
. Otal Oshoral and Administrative Experience	102,200,020,41								102200020.71
Total Operating and Maintenance Expense	214.300.001.47		0.00	• •	0.00	0.00			21 <b>4,300,001.4</b> 7
Total Operating and Maintonanoo Expense	21-1.000.001.47		0.00		0.00	0.00			∠ :=,500,001.71

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Nicer Gas

2003 Budget - Operating and Maintenance Expense

			Allocation 111	Allocation #2	Allocation #3	Allocation #4	Allocation 115	Allocation #6	Allocation 117	
	<del>-</del>	Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
		Afler	Supervision &	Supervision &	Supervision &	Net	Stores	Supervision &	Operations	
		Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Undergroup	d Storaae Expense									
Operation	1 Storade Experise									
prime81400	Operation Supervision and Engineering	0.7.05.44								217,854.00
prime81401	**Allocation Prime **	217,854.00 1,007,150.51	(1,007,150.51)							217,854.00
prime81500	Maps and Records	1,007,100.01	(1,007,100.01)							
prime81600	Wells Expense	277.648.00	183,905.68							461,553.68
prime81700	Lines Expense	39,360.45	26.085.20							65,445.65
prime81800	CompressorStation Expenses	254 423 90	168,496,28							422,920.18
prime81900	Compressor Station Fuel and Power		,							
prime82000	Measuring and Regulating Station Expense	42,000.00	27,797.35							69,797.35
prime82100	Purification Expenses	127,506.70	84,399.21							211,905.91
prime82200	Exploration and Development									
prime82400	Other Expenses									
prime82600	Rents		(544 444 54)							
	Total Operation	1,965,943,56	(516,466.79)							1,449,476.77
Maintenance										
prime83000	Maintenance Supervision and Engineering	126,746.29								126,746.29
prime83100	Maintenance of Structures and Improvements	184,736.00	122,368.79							307,104.79
prime83200	Maintenance of Reservoirs and Wells	99.680.00	65 968 36							165,648.36
prime83300	Maintenance of Lines	41,083.55	27 193 06							68.276.61
prime83400	Maintenanceof Compressor Station Equip	341,892.10	226,306.73							568,198.83
prime83500	Maintenanceof Measuring and Regulating Station Equip									
prime83600	Maintenanceof PurificationEquipment	107,457.30	71,205.54							178,662.84
prime83700	Maintenanceof Other Equipment	5,152.00	3,424.31							8,576.31
	Total Maintenance	906,747.24	516,466.79							1,423,214.03
	Total Storage	2,872,690,80								2,872,690.80
Transmission	n Exwnses									
Operation										
prime85000	Operation Supervisionand Engineering	99,046.00								99,046.00
prime85001	"Allocation Prime"	885,661.89		(885,661.89)						-
prime85100	System Control and Load Dispatching	513,402.93		309,450.26						822,853.19
prime85600	Mains Expense	322,707.00		194,491,35						517,198.35
prime85700	Measuring and Regulating Station Expenses	256,793.00		154,813.70						411,606.70
prime85900	Other Expenses									
	Total operation	2,077,610.82		(226,906.58)						1,850,704.24
Maintenance										
prime86100	Maintenance Supervision and Engineering	124,498.31								124,498.31
prime86200	Maintenance of Structures and Improvements	65,320.00		39.411.95						104,731.95
prime86300	Maintenanceof Mains	78,084.00		47,028.65						125,112.65
prime86500	Maintenanceof Measuring and Reg Station Equip	231,920.00		139,757.45						371,677.45
prime86700	Maintenanceof Other Equipment	1,200.00		708.53						1,908.53
	Total Maintenance	501,022,31		226,906.58						727,928.89
	Total Transmission	2,578,633.13								2,578,633.13

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Nicor Gas 2003 Budget -Operating and Maintenance Expense

			Allocation 111	Allocation #2	Allocation 113	Allocation #4	Allocation #5	Allocation #6	Allocation 117	
	<del>-</del>	Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
		After	Supervision 8	Supervision8	Supervision 8	Net	Stores	Supervision8	Operations	
		Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Distribution	Expenses		00110101				rianiaming <b>L</b> isp			
Operation										
prime87000	Operation Supervision and Engineering	4.488.127.11								4,488,127.11
prime87001	"Allocation Prime"	7.380.112.06			(7,380,112.06)					
prime87002	"Allocation Prime"	4114.250.09				(4.114.250.09)				
prime87003	"Allocation Prime"	994,992.00				, ,	(994,992.00)			
prime87100	Distribution Load Dispatching	25 580 00			11,808,18	5,348.53	<b>L</b>			42,736.71
prime87400	Mains and Services Expenses	7 603 169 55			3.500.387.15	1.545.723.75	233 027 13			12.882.307.58
prime87500	Measuring and Regulation Station Exp-General	56 741 50			25,830.39	11 519 90	200,021170			04 091 88
prime87600	Measuring and Regulation Station Exp-Industrial	346,798.00			159,410,42	70,353.68				576,562.10
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	308,887.13			142,436,16	62,948.03				514,271.32
prime87800	Meter and House Regulator Expenses	2,686,85100				02,0 ,0.00		160 626 52	198 872 00	3,046,349.52
prime87801	"Allocation Prime"	1,144,879.00						(1 144 879 00)	100,012.00	
prime87803	"Allocation Prime"						468,044.24	217,412.52	(468.044.24)	
prime87900	Customer Installations Expense	3,636,664,00							269,172,24	4.123.248.76
prime88000	Other Expenses	61,238.06			28 044 43	12 342 75				101,625.24
prime88100	Rents				20,044.40	12,042.10				
-	Total Operation	32,848,289.59			(3,512,195.33)	(2,406,013,45)	(293,920,63)	(766,839,96)		25.869.320.22
							12.01020.001	11		20,000,020.22
Maintenance										
prime88500	MaintenanceSupervision and Engineering	744.647.40								744.647.40
prime88600	Maintenanceof Structures and Improvements									7
grime88700	Maintenance of Mains	2.492.357.00			1 147 607 43	506.875.61	84.076.82			4,230,916.86
prime88900	Maintenance of Measuring & Reg Station Equip-General	473,457.00			217 713 31	96.273.45	04,070.02			787,443.76
prime89000 prime89000	Maintenance of Measuring & Reg Station Equip-Industrial	815.793.00			375 647 70	165.804.28				1,357,244.98
prime89200	Maintenance of Measuring & Reg Station Equip-noustrial  Maintenance of Measuring & Reg Station Equip-City Gate Cha	2.036.779.00			938.012.24	1,269,246,15	209.843.81			4.453.881.20
prime89300	Maintenance of Meters and House Regulators	1 809 253 41			833,214,65	367.813.96	209,043.01			3.010.282.02
phineosoco	Total Maintenance	8,372,286,81			3.512.195.33	2,406,013,45	293,920.63			14.584.416.22
	Total Maintenance	0,312,200.01			3,512,135.55	2,400,013.45	233,320.03			14,384,410.22
	Total Distribution	41.220.576.40						(766,839.96)		40,453,736.44
	Total Distribution	41,220,370.40						1700,033.301		40,400,700111
Customer A	counts Expense									
Operation	counts expense									
prime90100	Supervision	679.048.00								679,048.00
	Meter Reading Expenses	4.205.975.01								4,205,975.01
prime90200 prime90300	Customer Records and Collection Expense	12,830,304.03						766,839.96		13,597,143.99
prime90300 prime90400	Uncollectible Accounts	12,830,304.03						766,839.96		13,597,143.99
prime90400								****		40.400.407.00
	Total Customer Accounts Expense	17.71 <b>5.327.04</b>						766.839.96		18,482,167.00
	ervices and Informational Services									
<u>Operation</u>										
prime90900										
	Total Customer Services and Informational Services									

#### Nicor Gas

2003 Budget -Operating and Maintenance Expense

			Allocation#1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation#6	Allocation #7	
		Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
		After	Supervision8	Supervision 8	Supervision 8	Net	Stores	Supervision8	Operations	
		Reclasses	General	General	General	Fleet	Handling Exp	_ General	Materials	TOTAL
Sales Expens	<u>ses</u>						•			
Operation										
prime91100	Supervision	5,100.00								5,100.00
prime91200	Demonstrating and Selling Expenses	2,433,979.05								2,433,979.05
prime91300	Advertising Expenses									
prime91400	Revenues from Merchandising, Jobbing, & Contract Work	364.42100								364,421.00
prime91500	Costs and Expenses of Merchandising. Jobbing. & ContractWi	5,000.00								5,000.00
prime91600	MiscellaneousSales Expenses									
	Total Sales Expenses	2,808,500.05								2.808.500.05
	e and General Expenses									
Operation										
prime92000	Administrativeand General Salaries	33,613,325.29								33,613,325.29
prime92021	"Allocation Prime"									
prime92100	Office Supplies and Expenses									
prime92200	AdministrativeExpenses Transferred - Credit	(5,783,403.64)								(5,783,403.64)
prime92300	Outside Services Employed									
prime92400	Property Insurance									
prime92500	Injuries and Damages	612,334.51								612,334.51
prime92600	Employee Pension and Benefits	1,096,245.00								1,096,245.00
prime92700	Franchise Requirements	.,								
prime92800	Regulatory Commission Expenses								,	
prime92900	Duplicate Charges - Credit									
prime93010	General Advertising Expenses									
prime93020	MiscellaneousGeneral Expenses	706,800.00								706,800.00
prime93100	Rents	, 00,000.00								1 00,000.00
phinicooroo	Total Operation	30,245,301.16								30,245,301.16
Maintenance		30,273,301.10								00,240,001.10
prime93200	Maintenanceof General Plant	100 430 00								100 430 00
philie 33200	Total Maintenance	100,430.00								
	i otal maintendille	100,430.00								100,430.00
	Total Generaland Administrative Expenses	30.345.731. <b>16</b>								<b>30,345,731.1</b> 6
Total Operation	ng and Maintenance Expense	97.541.458.58				(0.00)				97,541,458.58
. otal operation	ng and maintenance Expense	07,011,100.00				(0.00)				31,041,103.00

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97,541,458.58 97,541,458.58

2003 Budget • Operating and Maintenance Expense

2000 Dauge	Operating and Maintenance Expense									
	_		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation#6	Allocation #7	
		Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
		After	Supervision 8	Supervision 8	Supervision 8	Net	Stores	Supervision8	Operations	
		Reclasses	General	General	General	Fleet	Handling Exp	General _	Materials	TOTAL
	-	Neciasses	General	General	General	1 leet	Tranding Exp	Gerierai	Materials	TOTAL
	d <u>Storage</u> Expense									
Operation	On another Common initial and Franks and a	FF 440.00								55.440.00
prime81400	Operation Supervision and Engineering	55,146.00								55,146.00
prime81401 prime81500	"Allocation Prime"  Maps and Records	384,607,00	(384,607.00)							
prime81600	Wells Expense	46.848.00	70.229.24							117.077.24
prime81700		35,174.08	9,961.32							45.135.40
prime81800	Compressor Station Expenses	341,042.80	64,344.75							405,387.55
prime81900	Compressor Station Fuel and Power	5,366,299,99	- 1,0 1 0							5,366,299.99
prime82000	Measuring and Regulating Station Expense	24,050.00	10,615.15							34,665.15
prime82100	Purification Expenses	150,121.92	32,230.07							182,351.99
prime82200	Exploration and Development	•	·							
prime82400										
prime82600	Rents	15,000.00								15,000.00
	Total Operation	6,418,289.79	(197226.47)							6,221,063.32
Maintenance										25.070.05
prime83000		25,279.65	40 700 75							25,279.65
prime83100		117,014.00	46,729.75							163,743.75
prime83200		386,610.00	25,191.76							411,801.76
prime83300	Maintenance of Lines	403,221,92	10.384.39							413,606.31
prime83400 prime83500	Maintenance of Compressor Station Equip  Maintenance of Measuring and Regulating Station Equip	156,561.20	86,421.20							242,982.40
prime83600	Maintenance of Measuring and Regulating Station Equip  Maintenance of Purification Equipment	54,270.08								81,461.79
prime83700	Maintenance of Other Equipment	97,148.00	27.191.71 1,307.66							98,455.66
phincooroo	Total Maintenance	<b>1,240,1</b> 04.85	197,226.47							1,437,331.32
	Total Waintenance	1,240,104.00	131,120.41							1,407,001.02
	Total Storage	7,658,394.64								7,658,394.64
	-									
Transmissio	n Expenses									
Operation										
prime85000	Operation Supervision and Engineering	9,954.00		110.000.10						9,954.00
prime85001	"Allocation Prime"	(419,299.12)		419,299.12						(00.150.11)
prime85100		48,047.00		(146,503.11)						(98,456.11)
prime85600 prime85700		78,354.00 344,389.00		(92,078.09) (73,293.49)						(13,724.09)
prime85700 prime85900	Measuring and Regulating Station Expenses Other Expenses	344,389.00		(73,293.49)						271,095.51
primeosado	Total Operation	61,444.88		107,424.43						168,869.31
	Total Operation	61,444.00		107,424.43						100,003.31
Maintenance										
prime86100	Maintenance Supervision and Engineering	24,973.17		· · · · · · · · · · · · · · · · · · ·						24,973.17
prime86200	Maintenance of Structures and Improvements	93,210.00		(18,658.81)						74,551.19
prime86300	Maintenance of Mains	639,300,00		(22,264.78)	<del></del>					617,035.22
prime86500	Maintenance of Measuring and Reg Station Equip	94,400.00		(66,165.40)					· · · · · · · · · · · · · · · · · · ·	28,234.60
prime86700	Maintenance of Measuring and Reg Station Equip  Maintenance of Other Equipment	6,000.00	<del> </del>	(335.44)				7/1		5,664.56
<u></u>	Total Maintenance	857,883.17		(107,424.43)	•	•	-			750,458.74
		001,000,17		(101,724,70)		<u>-</u>				1 00,400.14
	Total Transmission	91 <b>9,328.05</b>								91 <b>9,328.05</b>

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Nicor Gas

2003 Budget - Operating and Maintenance Expense

	_	Total Afler Reclasses	Allocation #1 Allocate Storage Supervision 8 General	Allocation #2 Allocate Transmission Supervision 8 General	Allocation #3 Allocate Distribution Supervision 8 General	Allocation #4 Allocate Net Fleet	Allocation #5 Allocate Stores Handling Exp	Allocation #6 Allocate Operations Supervision & General	Allocation 17 Allocate Operations Materials	TOTAL
Distribution	Expenses —									_
Operation	<del></del>									
prime87000	Operation Supervision and Engineering	941,117.56								941.1 17.56
prime87001	"Allocation Prime."	(3,545,136.13)			3,545,136.13					
prime87002	"Allocation Prime"	(703,879.84)				703,879.84				
prime87003	"Allocation Prime"	(745,212.00)				7 00,01 0.0 1	745,212.00			
prime87100	Distribution Load Dispatching				(5,672.22)	(915.04)	1 10,2 12.00			(6,587.26)
prime87400	Mains and Services Expenses	5,802,505.41			(1,681,458.05)	(264,447,66)	(174.528.65)			3,682,071.05
prime87500	Measuring and Regulation Station Exp-General	25,047.89			(12,407.98)	(1.970.86)	(1. 1,020.00)			10,669.05 (88.611.29)
prime87600	Measuring and Regulation Station Exp-Industrial				(76,574.94)	(12,036.35)				
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	218,781 OO			(68,421.13)	(10,769.36)				139,590.51
prime87800	Meter and House Regulator Expenses	290,825.00						149,952.08	101,815.51	542,592.59
prime87801	"Allocation Prime"	1,068,796.00						(1,068,796.00)		
prime87803	"Allocation Prime"	590,170.00					(350,547.73)		(239,622.27)	
<u>prime87900</u>	Customer Installations Expense	(726,459.00)						202,964.36	137,806.76	(385,687.88)
prime88000	Other Expenses	10,778.28			(13,471.52)	(2.111.64)				(4,804.88)
prime88100	Rents	466,399.92								466,39 <u>9.92</u>
	Total Operation	3,693,734.09			1,687,130.29	411,628.93	220,135.62	(715,879.56)		5,296,749.37
Maintenance	Matrice and Constitution of Equipment	367.264.18								007.001.40
prime88500	Maintenance Supervision and Engineering	367,264.18								367,264.18
prime88600	Maintenance of Structures and improvements									
<u>prime88700</u>	Maintenance of Mains	1,467,517.00			(551,268.67)	(86,718.00)	(62,970.41)			766,559,92
<u>prime88900</u> prime89000	Maintenance of Measuring 8 Reg Station Equip-General Maintenance of Measuring 8 Reg Station Equip-Industrial	162,385.00 (156,802.00)			(104,581.52) (180,447.43)	(16,470.79) (28,366.36)				41,332,69 (365,615,79)
prime89200	Maintenance of Measuring & Reg Station Equip-Industrial	(722,853.00)			(450,586.80)	(217,146.92)	(157,165,21)			(1,547,751.93)
prime89300	Maintenance of Meters and House Regulators	(213.017.89)			(400,245.87)	(62,926.86)	(107,100.21)			(676.190.62)
p <u>rimeossoo</u>	Total Maintenance	904.49329			(1.687.130.29)	(411,628.93)	(220,135.62)			(1,414,401.55)
	i otai Maintenance	904,49329			(1,007,130.29)	(411,020.93)	(220,130.02)			(1,414,401.55)
	Total Distribution	4,598,227.38						(715,879.56)		3,882,347.82
Operation	counts Expense									
prime90100	Supervision	191.661 .00								191.661.00
p <u>rime90200</u>	Meter Reading Expenses	46,200.00								46,200.00
prime90300	Customer Records and Collection Expense	10,797,770.51						715,879.56		11,513,650.07
prim90400	Uncollectible Accounts	19,340,000.00								19.340.000.00
	Total Customer Accounts Expense	30,375,631.51						715,879.56		<u>31,091,511.07</u>
Customer Se	ervices and Informational Services									
prime90900	Informational and Instructional Expenses	453,108.00								453,108.00
	Total Customer Services and Informational Services	453,108.00								453,108.00

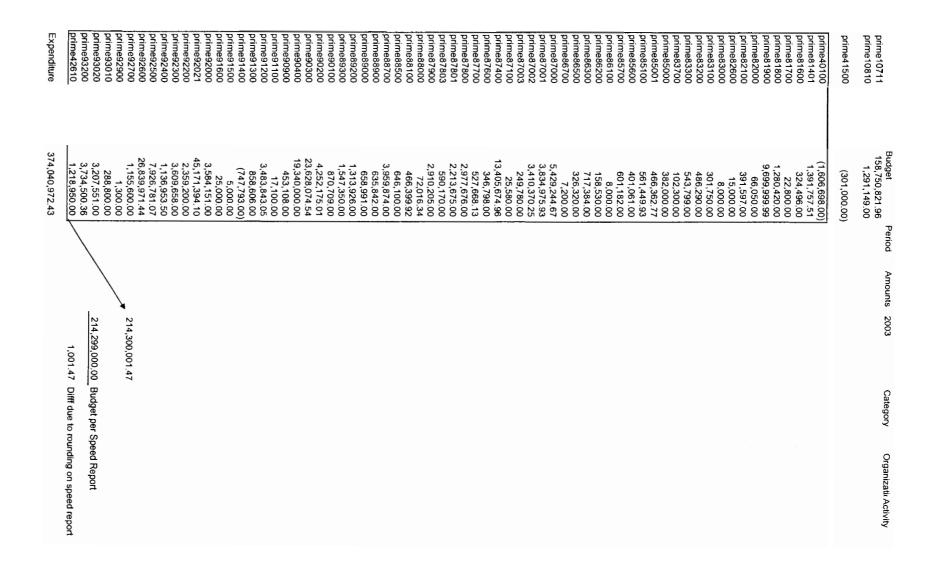
Nicor Gas

2003 Budget • Operating and Maintenance Expense

		Allocation #1	Allocation #2	Allocation #3	Allocation#4	Allocation#5	Allocation #6	Allocation #7	
	Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
	After	Supervision 8	Supervision &	Supervision 8	Net	Stores	Supervision 8	Operations	
<b>_</b>	Reclasses	General	General	General	Fleet	<u>Handling Exp</u>	General	Materials	TOTAL
Sales Expenses									
Operation									
prime91100 Supervision prime91200 Demonstrating and Selling Expenses	12,000.00 1,049,864.00								12.000.00
									1,049,864.00
prime91300 Advertising Expenses prime91400 Revenues from Merchandising. Jobbing, & Contract Work	858,606.00								858,606,00
	(1,112,214.00)								(1.1 12,214.00)
Costs and Expenses of Merchandising, sobbling, o Contract 11									
prime91600 Miscellaneous Sales Expenses	25,000.00								25,000.00
Total Sales Expenses	833,256.00								833,256.00
A laddeter for a 10 court Forman									
Administrative and General Expenses									
Operation prime92000 Administrative and General Salaries	5.61 1.351.00								504 4 054 00
prime92021 "Allocation Prime"	5.01 1,351.00								5.61 <b>1,351</b> .00
prime92100 Office Supplies and Expenses	19,690,954.32								19,690,954.32
prime92100 Office Supplies and Expenses prime92200 Administrative Expenses Transfened - Credit	(6,300,777.67)								(6,300,777.67)
prime92300 Outside Services Employed	7,141,644.80								
prime92400 Property Insurance	1,136,953,50								7,141,644.80
prime92500 Injuries and Damages	7,314,446.56								1,136,953.50
prime92600 Employee Pension and Benefits	25,743,726.44								7,314,446.56
									25,743,726.44
prime92700 Franchise Requirements prime92800 Regulatory Commission Expenses	4,834,810.00								4,834,810.00
	(3.677.910.00)								(0.077.040.00)
	(-,- ,)								(3,677,910.00)
prime93010 General Advertising Expenses prime93020 Miscellaneous General Expenses	288.800.00 5.792.213.00								288,800.00
	5,792,213.00								5,792,213.00
prime93100 Rents									07.570044.05
Total Operation  Maintenance	<b>67,576,21</b> 1.95								67.576211.95
	101100500								
prime93200 Maintenance of General Plant	4,344,385.36								4,344,385.36
Total Maintenance	4,344,385.36								4,344,385.36
Total General and Administrative Expenses	71,920,597.31		•	•		-	•		71,920,597.31
i otal Operating and Maintenance Expense	116,758,542.89	•	0.00	(0.00)	•		•	•	116,758,542.89

116,758,542.89 116,758,542.89

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 Period Amounts (1,606,698.00)
 Amounts (2003) Organizatic Activity (1,606,698.00)

 prime42610
 60100 Contributions Corporate Category
 1,218,950.00 (1,218,950.00)
 1,218,950.00

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#### **O&M Reclasses and Allocations**

The following reclasses and allocations are required in order to report the Operation and Maintenance expense budget in the appropriate prime account.

#### Reclasses

## Reclass la - Storage Field Compressors

Storage field compressor expenses are budgeted in budget buckets for each storage field. The budget buckets are in prime 818 - Storage Operations. The actual expenses that these budgets relate to are recorded in primes 818 - Storage Operations, and 834 - Storage Maintenance.

In addition, some of these expenses that are recorded in prime 818 are for fuel and power used by storage field compressors. Expense related to storage field compressor fuel and power should be reclassed from prime 818 to prime 819, Compressor Fuel & Power.

Reclass 1a will do two things. First, dollars related to fuel & power will be reclassed from prime 818 to prime 819. Second, a portion of the remaining maintenance expenses will be reclassed from prime 818 to prime 834. The allocation between prime 818 and 819 will be based on historical averages.

## Reclass 1b - Storage Gas Conditioning Expense

Storage field gas conditioning expenses are budgeted in budget buckets for each storage field. The budget buckets are in prime 821 - Storage Operations. The actual expenses that these budgets relate to are recorded in primes 821 - Storage Operations, and 836 - Storage Maintenance.

Reclass 1b will reclass the maintenance portion of the expense budget from prime 821 to prime 836. The allocation between prime 821 and 836 will be based on historical averages.

#### Reclass 2 - Segregate Measurement Administrative Budget

Budget bucket 92071 contains the budget for both operation administrative expense and maintenance administrative expense for the Measurement department. This budget bucket is recorded in prime 932. Actual measurement operation administrative expense is recorded in prime 875, while actual measurement maintenance administrative expense is recorded in prime 893.

Reclass 2 will segregate the measurement administrative expense budget into operation and maintenance expense, based on historical averages. These amounts will then be reclassed from prime 932 to primes 875 and 893.

## Reclass 3 - Segregate Underground Storage Tank Budget

Budget bucket 29412 is used to budget for three types of expenses, Distribution Underground Storage Tanks, Transmission Underground Storage Tanks, and Storage Underground Storage Tanks. This budget bucket is recorded in prime 885. Actual expenses related to these areas are recorded in primes 885, 861, and 830, respectively.

Reclass 3 will segregate the total amount budgeted for underground storage tank expense into expense related to the Distribution, Transmission, and Storage areas. The allocated budget

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amount related to Transmission and Storage will be reclassed from prime 885 to primes 861 and 830, respectively. The allocation will be based on historical averages.

## Reclass 4 - Reclass Company Use Gas Budget

The budget for company use gas is recorded in prime 819. Actual company use gas expense is segregated into various prime accounts. Expense for gas used at storage fields is recorded in prime 819. Expense related to franchise gas free therms is recorded in prime 930.20. Expense related to gas used at other company facilities, storage credits, and taxes is recorded in prime 932.

In addition, expense related to franchise gas free therms must be recorded in prime 927 Franchise Requirements, with an offsetting amount recorded in prime 929 Duplicate Charges-Credit.

Reclass 4 will transfer budget amounts related to franchise gas therms, gas used at company facilities, storage credits, and taxes from prime 819 to the appropriate prime account.

The reclass is based on a budget breakdown prepared by the company use gas analyst.

#### Reclass 5 – Reclass Gathering Lines Expense

#### Gathering Lines Expense - Gas:

The budget for total gas gathering lines expense is recorded in prime 833-Maintenance of Lines. This expense should be segregated into operation and maintenance expense. Operation gas gathering line expense should be recorded in prime 817-Lines Expense (operations).

Reclass 5 will segregate the total gathering lines expense budget into operation and maintenance expense based on studies performed by the storage department.

## **Gathering Lines Expense - Saline:**

For most storage fields, the budget for these expenses is accumulated in Prime-833 Maintenance of Lines. For Ancona and Pecatonica, the budget for these expenses is accumulated in Prime 821-Purification Expenses. Expenses are segregated by storage field.

The operation portion of these expenses should be recorded in Prime 821 and the maintenance portion should be recorded in Prime 836.

Reclass 5 will segregate the total gathering lines expense budget into operation and maintenance expense, by storage field. The budget originally recorded in Prime 833 must be reclassed and split between Primes 821 (operation) and 836 (maintenance). For Ancona and Pecatonica, the budget originally recorded in Prime 821 must have a portion reclassed to Prime 836.

## Reclass 6 - Reclass Storage Training Costs

The budget for storage and transmission training expenses are accumulated together in Prime 850—Operations Supervision and Engineering of Transmission Facilities. However, storage training costs should be recorded in Prime 814-Supervision and Engineering of Storage Operations.

Reclass 6 will segregate the training budget into storage training and transmission training. The budget for storage training expense will be reclassed from prime 850 to 814.

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## Reclass 7 - Reclass Prime 92021

The budget for expenses of administrative and general departments is recorded in an allocation prime, 92021. These dollars must be segregated and reclassed to Prime 920-Administrative and General Salaries, Prime 921-Office Supplies and Expenses, Prime 922-Administrative Expenses Transferred – Credit, and Prime 923 – Outside Services Employed.

In addition, the budget related to activity 26001 – Corrosion Admin must be allocated to Prime 830-Storage Maintenance Supervision & Engineering, Prime 861-Transmission Maintenance Supervision & Engineering, and Prime 885-Distribution Maintenance Supervision & Engineering.

The corrosion administrative expense budget will be reclassed to primes 830,861, and 885 based on a ratio of corrosion storage, transmission, or distribution expense to total corrosion expense.

The remaining budget in the allocation prime 92021 should be reclassed to primes 920, 921,922, and 923. This is done by reviewing the general ledger account that the budget is applied to. Budgeted payroll amounts will be reclassed to prime 920, budgeted billed to affiliate credits will be reclassed to prime 922. Budgeted legal or consultant expense will be reclassed to prime 923. All other remaining budget expense will be reclassed to prime 921.

## Reclass 8 - Misc Reclasses from Prime 922

- A. Reclass Consolidated Pool activity 96526 from Prime 922 to Prime 921-Office Supplies and Expenses. The Consolidated Pool is not an administrative expense credit, and therefore does not belong in prime 922.
  - B. Reclass various benefit plans from Prime 922 to Prime 920, where other benefit plans are accumulated.

## **Allocations:**

Some costs relate to more than one prime in a functional classification. (For example, storage administrative and overhead expenses may relate to several different storage prime accounts.) These costs are accumulated in various "allocation primes" and must then be allocated among the respective operation and maintenance prime accounts. In most cases, the allocation is based on payroll for each prime account.

# <u>Allocation 1 - Prime Account 814.01 - Storage Overhead, Transportation, and Communication</u>

Prime 814.01 contains Supervision and Fleet expenses for the Storage area, by storage field. These costs must be allocated to all of the Storage Operations and Maintenance prime accounts. (Prime accounts 815.00 – 837.00, excluding prime 830.00 – Maintenance Supervision and Engineering.) This allocation will be based on payroll dollars.

## <u>Allocation 2 – Prime Account 850.01 – Transmission Overhead, Transportation, and Communications</u>

Prime 850.01 contains the Supervision and Fleet expenses for the Transmission area. These costs must be allocated to the Transmission Operation and Maintenance prime accounts. (Primes 851.00 - 867.00, excluding 86100 - Maintenance Supervision and Engineering) The allocation will be based on payroll dollars.